1951 with effect from 1st April 1952 and no separate action is necessary to hold bye-election under the Minor Municipalities Act, 1933. As the election of all the elected Councillors has been set aside by the Munsiff, the Municipal Council can consist of only nominated members till the elections are complete. A Municipal Council so constituted cannot be considered as legally competent to perform the duties imposed on it. It is therefore declared under Section 206 (1) of the Mysore Town Municipalities Act, 1951, that the Melkote Town Municipal Council as at present existing is legally incompetent to perform the duties under the Act. The said Council is accordingly dissolved forthwith and directed to be constituted with effect from 1st April 1952. During the period between the dissolution and reconstitution, the Amildar, Pandavapura Taluk shall exercise under Section 206 (2) (b) of the Mysore Town Municipalities Act, 1951, all the powers and perform the duties of the Municipal Council, under the general orders of the Deputy Commissioner, Mandya District, Mandya.

3. The Deputy Commissioner, Mandya District, Mandya, is requested to take action to give effect to the above orders immediately.

K. BALASUBRAMANYAM,
Secretary to Government,
Local Self-Government Department.

FINANCIAL SECRETARIAT

Issues orders on the report of Administration of Motor Spirit (Taxation on Sales) for the year 1950-51.

READ.—

Letter No. C. 29—51-52, dated the 21st January 1952, from the Commissioner of Sales-Tax forwarding the report on the administration of the Motor Spirit (Taxation on Sales) for the year 1950-51.

ORDER No. FL. 7985-88—S.T. 68-51-2, DATED BANGALORE, THE 31ST MARCH 1952.

Administration.—This is the second year of the introduction of the Motor Spirit (Taxation on Sales) Act in Mysore. It continued to be administered by the Commissioner of Sales-Tax and Sales-Tax Officers under him.

2. *Working of the Act.*—The following are the important changes effected in the working of the Act :—

(1) Section 3-A was inserted by Mysore Act No. XI of 1950, empowering Government to make an exemption or reduction in respect of any tax payable under the Act.

(2) Certain officers of the Sales-Tax, Excise, Police, and Revenue Departments were authorised by Notification No. Fl 1751—S.T. 8-50-3, dated 26th May 1950, to inspect accounts, etc., relating to stocks of motor spirit kept by importers, wholesale and retail dealers and the stocks of motor spirit with them.

(3) Motor spirit sold for the use of motor vehicles belonging to the Palace was exempted from payment of tax by Notification No. Fl. 2828—S.T. 1-49-19, dated 30th June 1950.

(4) In respect of aviation petrol required for Civil Aviation a reduction of 50 per cent of the tax leviable was made by Notification No. Fl. 2830—S.T. 1-49-20, dated 30th June 1950. Later on full exemption from 1st April 1951 was granted by a subsequent Notification No. Fl. 8683—S.T. 42-50-2, dated 13th February 1951.

(5) In Rules 20, 21 and 24 of the Rules under the Act necessary amendments regarding maintenance of accounts, etc., by the retail dealers were made by Notification No. Fl. 9200—S.T. 32-50-4, dated 19th March 1951.

3. *Assessment.*—One thousand ninety-two monthly assessments of petrol were made during the year under report. The number of assessments under motor spirit other than petrol was 1,023. One hundred and eighty-five assessments in petrol cases and 330 in motor spirit other than petrol were pending at the end of the year under report.

The number of cases pending was large. These cases should have been disposed of promptly.

4. *Demand, Collection and Balance.*—Out of a total demand of Rs. 18,93,871, a sum of Rs. 18,57,639 was collected leaving a balance of Rs. 36,232.

The working of the Department was on the whole satisfactory.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Sanctions the continuance of the Enhanced Rates of Travelling Allowance to Officers of Government proceeding on duty to places outside the State.

READ—

Government Order No. Fl. 157-247—S. & A. 9-51-1, dated 18th April 1951, sanctioning the continuance to the end of March 1952 of the enhanced rates of travelling allowance to officers of Government proceeding on duty to places outside the State.

ORDER NO. FL. 652-872—S. & A. 9-52-1, DATED BANGALORE, THE 16TH APRIL 1952.

It is hereby directed that the enhanced rates of travelling allowance (as hereunder) sanctioned in the Government Order read above, be continued for a further period of one year from the 1st of April 1952:—

1. *Railway Fare.*—As admissible under the Mysore Service Regulations.
2. *Daily Allowance.*—

Class of Officers.	*Rate*	*Place of halt*
(*a*) (i) Officers whose salary is Rs. 250 and above.	Two and a half times the daily allowance admissible under the Mysore Service Regulations subject to a minimum of Rs. 10.	Bombay, Delhi Calcutta, Madras and Simla.
(ii) Officers whose salary is above Rs. 100 and below Rs. 250.	Two and a half times the daily allowance admissible under the Mysore Service Regulations subject to a minimum of Rs 6.	
(iii) Other Officers ...	Two and a half times the daily allowance admissible under the Mysore Service Regulations subject to a minimum of Rs. 4.	
(iv) All officers in inferior service.	Two and a half times the daily allowance admissible under the Mysore Service Regulations subject to a minimum of Rs. 3.	
(*b* All officers in superior and inferior service.	One and a half times the daily allowance admissible under the Mysore Service Regulations subject to a minimum of Rs. 1-12-0.	Places other than Bombay, Delhi, Calcutta, Madras and Simla.

M. SHAMANNA,
Secretary to Government,
Finance Department.